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Attorneys for Defendants:

LEHMAN BROTHERS INC., LEHMAN COMMERCIAL PAPER INC. and LEHMAN BROTHERS HOLDINGS INC.

UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF NEW YORK

-----X 21 MC 102 (AKH)

HERALD GABRIELSEN (AND WIFE, DEBI GABRIELSEN), Index No.: 07-CV-05357

Plaintiff(s),

**NOTICE OF ADOPTION OF ANSWER
TO MASTER COMPLAINT**

-against-

ELECTRONICALLY FILED

ALAN KASMAN DBA KASCO, *et al.*,

Defendant(s).

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PLEASE TAKE NOTICE that Defendants, LEHMAN BROTHERS INC., LEHMAN COMMERCIAL PAPER INC. and LEHMAN BROTHERS HOLDINGS INC., by their attorneys, McGIVNEY & KLUGER, P.C., as and for their Response to the allegations set forth in the Complaint by Adoption (Check-Off Complaint) Related to the Master Complaint filed in the above-referenced action, hereby adopt their Answer to Master Complaint dated August 10, 2007, which was filed in the matter of *In Re World Trade Center Lower Manhattan Disaster Site Litigation*, 21 MC 102 (AKH).

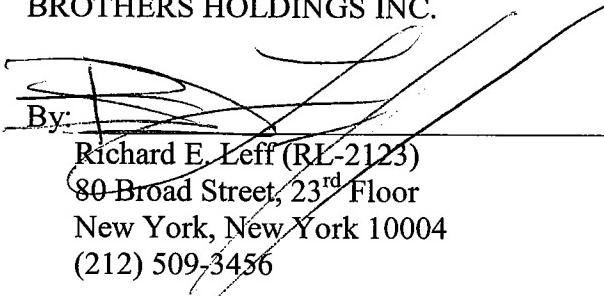
WHEREFORE, the defendants, LEHMAN BROTHERS INC., LEHMAN COMMERCIAL PAPER INC. and LEHMAN BROTHERS HOLDINGS INC., by their attorneys, McGIVNEY & KLUGER, P.C., demand judgment dismissing the above-captioned action as against them,

together with their costs and disbursements and for such other and further relief as this Court deems just and proper.

Dated: New York, New York
August 30, 2007

Yours etc.,

McGIVNEY & KLUGER, P.C.
Attorneys for Defendants
LEHMAN BROTHERS INC., LEHMAN
COMMERCIAL PAPER INC. and LEHMAN
BROTHERS HOLDINGS INC.


By:

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